

**Illinois Department of Revenue
Regulations**

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| Title 86 Part 130 Section 130.1980 Optometrists and Opticians |
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**TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX**

Section 130.1980 Optometrists and Opticians

a) Optometrists -- When Liable For Tax

When optometrists sell tangible personal property to purchasers for use or consumption apart from their rendering of service as optometrists, they incur Retailers' Occupation Tax liability. This is the case, for example, where optometrists sell spectacles, frames or mountings, without examination or treatment of the eyes, to purchasers for use or consumption, or where optometrists sell such items as sun glasses, cleaning solutions for lenses, barometers, telescopes, field glasses, opera glasses or other tangible personal property to purchasers for use or consumption apart from their rendering of service. (For information about whether these items qualify as medical appliances, see Food, Drugs, Medicines and Medical Appliances, Section 130.310 of this Part.)

b) Optometrists -- When Not Liable For Tax

Optometrists are engaged in professions and primarily render service. To the extent to which they engage in such profession, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act. Consequently, they are not required to remit Retailers' Occupation Tax measured by their receipts from engaging in such professions, including receipts from both services and tangible personal property transferred incident to those services.

c) Opticians

- 1) When opticians sell such tangible personal property as lenses which they produce in accordance with the prescriptions of licensed optometrists, the opticians are engaged primarily in a service occupation and do not incur Retailers' Occupation Tax liability on their receipts from such sales. (For information concerning the tax on persons engaged in the business of making sales of service, see the Regulations pertaining to the Service Occupation Tax Act (86 Ill. Adm. Code 140).)
- 2) An optician would incur Retailers' Occupation Tax liability if he should engage in selling any tangible personal property at retail apart from engaging in a service occupation (e.g., selling eyeglass cases or lens cleaning solutions over-the-counter).

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)

